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Reorganized Debtors

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-31
LIQUIDATION / FEASIBILITY
88.50 HOURS

Delphi Corporation (DIP))
Liquidation/Feasibility

Bill Date: 01/31/08
Bill Number: 1208196

NAME	DATE	HOURS	DESCRIPTION
HOGAN III AL	12/11/07	1.10	ANALYZE VALUATION ISSUES IN CONTEXT OF PLAN CONFIRMATION PREPARATIONS (1.1).
HOGAN III AL	12/12/07	1.30	CONTINUE ANALYSIS OF VALUATION ISSUES IN ANTICIPATION OF CONFIRMATION LITIGATION (1.3).
HOGAN III AL	12/18/07	1.30	CONFERENCE WITH VALUATION TEAM WORKING GROUP CONCERNING VALUATION STANDARDS AND REQUIRED EVIDENCE (1.3).
		3.70	
Total Partner		3.70	
RAMLO K	12/13/07	1.20	REVIEW MATERIALS ON VALUATION (1.2).
		1.20	
Total Counsel		1.20	
MURPHY M	12/17/07	2.70	RESEARCH VALUATION ISSUES RELATED TO PLAN CONFIRMATION (2.7).
MURPHY M	12/18/07	7.30	RESEARCH VALUATION ISSUES RELATED TO PLAN CONFIRMATION (7.3).
MURPHY M	12/19/07	8.60	RESEARCH VALUATION ISSUES RELATED TO PLAN CONFIRMATION (8.6).
MURPHY M	12/20/07	4.60	RESEARCH VALUATION ISSUES RELATED TO PLAN CONFIRMATION; REVIEW AND EDIT EXPERT DECLARATION (4.6).
MURPHY M	12/21/07	1.00	RESEARCH VALUATION ISSUES FOR CONFIRMATION; REVIEW ROTHSCHILD EDITS TO EXPERT DECLARATION (1.0).
		24.20	
VAN GELDER A	12/10/07	0.60	REVIEW VALUATION MATERIALS (0.6).
VAN GELDER A	12/11/07	1.50	READ CASE LAW WITH RESPECT TO VALUATION ISSUE IN CONNECTION WITH CONFIRMATION HEARING (1.5).
VAN GELDER A	12/12/07	4.50	RESEARCH LAW RELEVANT TO VALUATION IN CONNECTION WITH PREPARATION FOR CONFIRMATION HEARING (4.5).
VAN GELDER A	12/13/07	3.10	CONTINUE TO RESEARCH VALUATION ISSUES IN CONNECTION WITH WITH PREPARATION FOR CONFIRMATION HEARING (3.1).
VAN GELDER A	12/14/07	5.10	CONTINUE RESEARCH OF VALUATION STANDARDS IN CONNECTION WITH PREPARATION FOR CONFIRMATION HEARING (5.1).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

VAN GELDER A	12/15/07	3.60	ANALYZE VALUATION MATERIALS AND CASE LAW IN CONNECTION WITH PREPARATION FOR CONFIRMATION HEARING (3.6).
VAN GELDER A	12/16/07	3.30	ANALYZE VALUATION MATERIAL AND BEGIN DRAFTING MEMORANDUM RE: THE SAME IN CONNECTION WITH CONFIRMATION HEARING PREPARATION (3.3).
VAN GELDER A	12/17/07	7.20	CONTINUE DRAFTING VALUATION MEMORANDUM AND ANALYZE CASE LAW IN CONNECTION WITH THE SAME (7.2).
VAN GELDER A	12/18/07	4.80	CONTINUING RESEARCHING VALUATION STANDARDS AND READ AND ANALYZE VALUATION MATERIALS AND CASE LAW (3.7); TELECONFERENCE WITH ROTHSCHILD RE: VALUATION DECLARATION AND DOCUMENT PRODUCTION (0.7); TELECONFERENCE WITH R. BERZINJI RE: THE SAME (0.4).
VAN GELDER A	12/19/07	4.90	ANALYZE ROTHSCHILD VALUATION REPORT IN CONNECTION WITH PREPARING D. RESNICK DECLARATION (1.0); CONFERENCE CALL WITH R. BERZINJI, B. SHAW RE: SAME (1.0); CONTINUING DRAFTING MEMO RELATED TO VALUATION STANDARDS AND ANALYZE CASE LAW IN CONNECTION WITH THE SAME (2.5); BEGIN DRAFTING RESNICK DECLARATION (0.4).
VAN GELDER A	12/20/07	8.80	DRAFT D. RESNICK DECLARATION RELATED TO VALUATION AND ANALYZE VALUATION REPORT IN CONNECTION WITH THE SAME (8.4); CONFER WITH R. BERZINJI, AND B. SHAW RE: SAME (0.4).
VAN GELDER A	12/21/07	1.90	TELECONFERENCE WITH W. WANG RE: ROTHSCHILD DOCUMENT PRODUCTION (0.4); TELECONFERENCE WITH B. SHAW RE: D. RESNICK DECLARATION (0.2); REVIEW ROTHSCHILD COMMENTS TO DRAFT RESNICK DECLARATION (0.3); EDIT D. RESNICK DECLARATION (1.0).
VAN GELDER A	12/26/07	6.60	CONTINUE DRAFTING MEMORANDUM RE: VALUATION STANDARDS AND READ AND ANALYZE CASE LAW RE: THE SAME (6.1); ATTENTION TO ROTHSCHILD DOCUMENT PRODUCTION (0.5).
VAN GELDER A	12/27/07	4.20	EDIT D. RESNICK DECLARATION (0.7); CONTINUE DRAFTING MEMORANDUM RE: VALUATION STANDARDS AND ANALYZE CASE LAW IN CONNECTION WITH THE SAME (3.5).
VAN GELDER A	12/31/07	0.50	ATTENTION TO PEER COMPANIES USED IN ROTHSCHILD VALUATION IN CONNECTION WITH DETERMINING DIFFERENCES IN PEER GROUPS USED BY VARIOUS EXPERTS (0.5).

60.60

Total Associate 84.80

TOTAL TIME 89.70